

EVANGELINE PARISH CORONER**Financial Statements****Year Ended December 31, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/27/11

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ACCOUNTANTS' COMPILATION REPORT

Dr. Charles Fontenot
Evangeline Parish Coroner
Ville Platte, Louisiana

We have compiled the accompanying financial statements of the governmental activities and the major fund of the Evangeline Parish Coroner, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2010, which collectively comprise the Coroner's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The Evangeline Parish Coroner is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Evangeline Parish Coroner, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The Coroner has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Coroner's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designated for those who are not informed about such matters.

The budgetary comparison information, on page 11, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

We are not independent with respect to the Evangeline Parish Coroner.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
March 2, 2011

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Net Assets
December 31, 2010

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$ 81,839
Current liabilities:	
Accounts payable	<u>11,530</u>
NET ASSETS	
Unrestricted net assets	<u>\$ 70,309</u>

See accountants' compilation report.

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2010

Activities	Expenses	Program Revenues Fees, Fines, and Charges for Services	Net (Expense) Revenue and Changes in Net Assets Governmental Activities
Governmental activities:			
General government	<u>\$ 109,276</u>	<u>\$ 41,400</u>	\$(67,876)
General revenues:			
Intergovernmental			<u>60,000</u>
Change in net assets			(7,876)
Net assets - January 1, 2010			<u>78,185</u>
Net assets - December 31, 2010			<u>\$ 70,309</u>

See accountants' compilation report.

FUND FINANCIAL STATEMENTS (FFS)

Evangeline Parish Coroner
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2010

ASSETS

Cash	<u>\$81,839</u>
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LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$11,530
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Fund balance:

Unreserved, undesignated	<u>70,309</u>
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Total liabilities and fund balance	<u>\$81,839</u>
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See accountants' compilation report.

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended December 31, 2010

Revenues:

Intergovernmental revenue -	
Evangeline Parish Police Jury	\$ 60,000
Fees	<u>41,400</u>
Total revenue	<u>101,400</u>

Expenditures:

Current -	
General government:	
Contract labor	108,835
Dues	420
Office supplies	<u>21</u>
Total expenditures	<u>109,276</u>

Deficiency of revenues over expenditures	(7,876)
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Fund balance, beginning	<u>78,185</u>
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Fund balance, ending	<u>\$ 70,309</u>
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See accountants' compilation report.

**REQUIRED
SUPPLEMENTARY INFORMATION**

Evangeline Parish Coroner
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenue -				
Evangeline Parish Police Jury	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Fees	42,000	42,000	41,400	(600)
Total revenues	<u>102,000</u>	<u>102,000</u>	<u>101,400</u>	<u>(600)</u>
Expenditures:				
Current -				
General government:				
Contract labor	121,200	121,200	108,835	12,365
Dues	-	-	420	(420)
Office supplies	-	-	21	(21)
Total expenditures	<u>121,200</u>	<u>121,200</u>	<u>109,276</u>	<u>11,924</u>
Deficiency of revenues over expenditures	(19,200)	(19,200)	(7,876)	11,324
Fund balance, beginning	<u>78,185</u>	<u>78,185</u>	<u>78,185</u>	-
Fund balance, ending	<u>\$ 58,985</u>	<u>\$ 58,985</u>	<u>\$ 70,309</u>	<u>\$ 11,324</u>

See accountants' compilation report.

COMPLIANCE

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

**Summary Schedule of Current and Prior Year Findings
and Corrective Action Plan
Year Ended December 31, 2010**

Fiscal Year		Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Finding Initially Occurred	Ref. No.					
<u>CURRENT YEAR (12/31/10)</u>						
<u>Compliance:</u>						
There were no compliance findings noted.						
<u>Internal Control:</u>						
There were no internal control findings noted.						
<u>PRIOR YEAR (12/31/09)</u>						
<u>Compliance:</u>						
09-1(C)	2008	The engagement was not completed within three months of the close of the fiscal year end, as required by Louisiana R.S. 24:513.	Yes	N/A	Dr. Charles Fontenot, Coroner	
<u>Internal Control:</u>						
There were no internal control findings noted.						